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#21

July 8, 2003

MCGLEW & TUTTLE, PC  
SCARBOROUGH STATION  
SCARBOROUGH, NY 10510  
US

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$920.00, for patent/serial number 09485017.

No refund is due.

Sincerely,

Lashaun O'Bryant  
Technical Center 2800  
Refund Section, Office of Finance